

Retail Sales Tax Rates

General

 Revised
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This guide explains the four Ontario retail sales tax rates and explains how they are calculated.

TAX RATE

The Four Tax Rates apply as follows:

- 5%
 - transient accommodation i.e. hotel/motel room accommodation for a period of less than a month
 - American plan or other arrangements where meals and accommodation for a period of less than one month are provided for one price. The 5% rate applies to the total charge.
- 7%
 - all taxable goods other than liquor, beer or wine
 - prepared food products such as sandwiches and meals for a total charge that exceeds \$1.00
 - telecommunication services i.e. telephone/telegraph services, cable/pay T.V., etc.
 - labour to repair, adjust, install or maintain goods that are taxable
- 10%
 - alcoholic beverages sold through licensed establishments
 - price of admission over \$4.00 per person to a place of amusement such as movie theatre, concert or amusement park
- 12%
 - liquor, beer or wine sold through retail stores (included in purchase price)

TAX CALCULATIONS — ROUNDING

Tax must be calculated to the nearest cent. Where the calculation results in a figure that is a $\frac{1}{2}$ cent or more, the tax must be **rounded up** to the next cent. Where the calculation results in a figure that is less than a $\frac{1}{2}$ cent, the tax must be **rounded down** to the next cent.

Examples:

1. Taxable amount	\$12.50
Tax at 7%	.8750
Rounded up to next cent	.88
2. Taxable amount	17.05
Tax at 7%	1.1935
Rounded down to next cent	1.19



For your convenience, a 7% retail sales tax schedule appears on the back of this guide. If you would like 7% tax schedule cards to keep at your cash register contact your local Retail Sales Tax Office.

Retail Sales Tax Offices are listed in the blue pages of your telephone directory.

Retail Sales Tax Schedule at 7%

Amount \$ \$	Tax \$	Amount \$ \$	Tax \$						
21	.01	10.79 to 10.92	.76	21.50 to 21.64	1.51	32.22 to 32.35	2.26	42.93 to 43.07	3.01
22 to .35	.02	10.93 to 11.07	.77	21.65 to 21.78	1.52	32.36 to 32.49	2.27	43.08 to 43.21	3.02
.36 to .49	.03	11.08 to 11.21	.78	21.79 to 21.92	1.53	32.50 to 32.64	2.28	43.22 to 43.35	3.03
.50 to .64	.04	11.22 to 11.35	.79	21.93 to 22.07	1.54	32.65 to 32.78	2.29	43.36 to 43.49	3.04
.65 to .78	.05	11.36 to 11.49	.80	22.08 to 22.21	1.55	32.79 to 32.92	2.30	43.50 to 43.64	3.05
79— .92	.06	11.50 to 11.64	.81	22.22 to 22.35	1.56	32.93 to 33.07	2.31	43.65 to 43.78	3.06
.93— 1.07	.07	11.65—11.78	.82	22.36 to 22.49	1.57	33.08 to 33.21	2.32	43.79 to 43.92	3.07
1.08— 1.21	.08	11.79—11.92	.83	22.50 to 22.64	1.58	33.22 to 33.35	2.33	43.93 to 44.07	3.08
1.22— 1.35	.09	11.93—12.07	.84	22.65 to 22.78	1.59	33.36 to 33.49	2.34	44.08 to 44.21	3.09
1.36— 1.49	.10	12.08—12.21	.85	22.79 to 22.92	1.60	33.50 to 33.64	2.35	44.22 to 44.35	3.10
1.50— 1.64	.11	12.22—12.35	.86	22.93 to 23.07	1.61	33.65 to 33.78	2.36	44.36 to 44.49	3.11
1.65— 1.78	.12	12.36—12.49	.87	23.08 to 23.21	1.62	33.79 to 33.92	2.37	44.50 to 44.64	3.12
1.79— 1.92	.13	12.50—12.64	.88	23.22 to 23.35	1.63	33.93 to 34.07	2.38	44.65 to 44.78	3.13
1.93— 2.07	.14	12.65—12.78	.89	23.36 to 23.49	1.64	34.08 to 34.21	2.39	44.79 to 44.92	3.14
2.08— 2.21	.15	12.79—12.92	.90	23.50 to 23.64	1.65	34.22 to 34.35	2.40	44.93 to 45.07	3.15
2.22— 2.35	.16	12.93—13.07	.91	23.65 to 23.78	1.66	34.36 to 34.49	2.41	45.08 to 45.21	3.16
2.36— 2.49	.17	13.08—13.21	.92	23.79 to 23.92	1.67	34.50 to 34.64	2.42	45.22 to 45.35	3.17
2.50— 2.64	.18	13.22—13.35	.93	23.93 to 24.07	1.68	34.65 to 34.78	2.43	45.36 to 45.49	3.18
2.65— 2.78	.19	13.36—13.49	.94	24.08 to 24.21	1.69	34.79 to 34.92	2.44	45.50 to 45.64	3.19
2.79— 2.92	.20	13.50—13.64	.95	24.22 to 24.35	1.70	34.93 to 35.07	2.45	45.65 to 45.78	3.20
2.93— 3.07	.21	13.65—13.78	.96	24.36 to 24.49	1.71	35.08 to 35.21	2.46	45.79 to 45.92	3.21
3.08— 3.21	.22	13.79—13.92	.97	24.50 to 24.64	1.72	35.22 to 35.35	2.47	45.93 to 46.07	3.22
3.22— 3.35	.23	13.93—14.07	.98	24.65 to 24.78	1.73	35.36 to 35.49	2.48	46.08 to 46.21	3.23
3.36— 3.49	.24	14.08—14.21	.99	24.79 to 24.92	1.74	35.50 to 35.64	2.49	46.22 to 46.35	3.24
3.50— 3.64	.25	14.22—14.35	1.00	24.93 to 25.07	1.75	35.65 to 35.78	2.50	46.36 to 46.49	3.25
3.65— 3.78	.26	14.36—14.49	1.01	25.08 to 25.21	1.76	35.79 to 35.92	2.51	46.50 to 46.64	3.26
3.79— 3.92	.27	14.50—14.64	1.02	25.22 to 25.35	1.77	35.93 to 36.07	2.52	46.65 to 46.78	3.27
3.93— 4.07	.28	14.65—14.78	1.03	25.36 to 25.49	1.78	36.08 to 36.21	2.53	46.79 to 46.92	3.28
4.08— 4.21	.29	14.79—14.92	1.04	25.50 to 25.64	1.79	36.22 to 36.35	2.54	46.93 to 47.07	3.29
4.22— 4.35	.30	14.93—15.07	1.05	25.65 to 25.78	1.80	36.36 to 36.49	2.55	47.08 to 47.21	3.30
4.36— 4.49	.31	15.08—15.21	1.06	25.79 to 25.92	1.81	36.50 to 36.64	2.56	47.22 to 47.35	3.31
4.50— 4.64	.32	15.22—15.35	1.07	25.93 to 26.07	1.82	36.65 to 36.78	2.57	47.36 to 47.49	3.32
4.65— 4.78	.33	15.36—15.49	1.08	26.08 to 26.21	1.83	36.79 to 36.92	2.58	47.50 to 47.64	3.33
4.79— 4.92	.34	15.50—15.64	1.09	26.22 to 26.35	1.84	36.93 to 37.07	2.59	47.65 to 47.78	3.34
4.93— 5.07	.35	15.65—15.78	1.10	26.36 to 26.49	1.85	37.08 to 37.21	2.60	47.79 to 47.92	3.35
5.08— 5.21	.36	15.79—15.92	1.11	26.50 to 26.64	1.86	37.22 to 37.35	2.61	47.93 to 48.07	3.36
5.22— 5.35	.37	15.93—16.07	1.12	26.65 to 26.78	1.87	37.36 to 37.49	2.62	48.08 to 48.21	3.37
5.36— 5.49	.38	16.08—16.21	1.13	26.79 to 26.92	1.88	37.50 to 37.64	2.63	48.22 to 48.35	3.38
5.50— 5.64	.39	16.22—16.35	1.14	26.93 to 27.07	1.89	37.65 to 37.78	2.64	48.36 to 48.49	3.39
5.65— 5.78	.40	16.36—16.49	1.15	27.08 to 27.21	1.90	37.79 to 37.92	2.65	48.50 to 48.64	3.40
5.79— 5.92	.41	16.50—16.64	1.16	27.22 to 27.35	1.91	37.93 to 38.07	2.66	48.65 to 48.78	3.41
5.93— 6.07	.42	16.65—16.78	1.17	27.36 to 27.49	1.92	38.08 to 38.21	2.67	48.79 to 48.92	3.42
6.08— 6.21	.43	16.79—16.92	1.18	27.50 to 27.64	1.93	38.22 to 38.35	2.68	48.93 to 49.07	3.43
6.22— 6.35	.44	16.93—17.07	1.19	27.65 to 27.78	1.94	38.36 to 38.49	2.69	49.08 to 49.21	3.44
6.36— 6.49	.45	17.08—17.21	1.20	27.79 to 27.92	1.95	38.50 to 38.64	2.70	49.22 to 49.35	3.45
6.50— 6.64	.46	17.22—17.35	1.21	27.93 to 28.07	1.96	38.65 to 38.78	2.71	49.36 to 49.49	3.46
6.65— 6.78	.47	17.36—17.49	1.22	28.08 to 28.21	1.97	38.79 to 38.92	2.72	49.50 to 49.64	3.47
6.79— 6.92	.48	17.50—17.64	1.23	28.22 to 28.35	1.98	38.93 to 39.07	2.73	49.65 to 49.78	3.48
6.93— 7.07	.49	17.65—17.78	1.24	28.36 to 28.49	1.99	39.08 to 39.21	2.74	49.79 to 49.92	3.49
7.08— 7.21	.50	17.79—17.92	1.25	28.50 to 28.64	2.00	39.22 to 39.35	2.75	49.93 to 50.07	3.50
7.22— 7.35	.51	17.93—18.07	1.26	28.65 to 28.78	2.01	39.36 to 39.49	2.76	100.00—	7.00
7.36— 7.49	.52	18.08—18.21	1.27	28.79 to 28.92	2.02	39.50 to 39.64	2.77	200.00—	14.00
7.50— 7.64	.53	18.22—18.35	1.28	28.93 to 29.07	2.03	39.65 to 39.78	2.78	300.00—	21.00
7.65— 7.78	.54	18.36—18.49	1.29	29.08 to 29.21	2.04	39.79 to 39.92	2.79	400.00—	28.00
7.79— 7.92	.55	18.50—18.64	1.30	29.22 to 29.35	2.05	39.93 to 40.07	2.80	500.00—	35.00
7.93— 8.07	.56	18.65—18.78	1.31	29.36 to 29.49	2.06	40.08 to 40.21	2.81	Use these computations in calculating larger amounts	
8.08— 8.21	.57	18.79—18.92	1.32	29.50 to 29.64	2.07	40.22 to 40.35	2.82	For Example: Sale \$159.57 Tax on \$100.00 = \$ 7.00 50.00 = 3.50 9.57 = .67	
8.22— 8.35	.58	18.93—19.07	1.33	29.65 to 29.78	2.08	40.36 to 40.49	2.83	\$11.17	
8.36— 8.49	.59	19.08—19.21	1.34	29.79 to 29.92	2.09	40.50 to 40.64	2.84		
8.50— 8.64	.60	19.22—19.35	1.35	29.93 to 30.07	2.10	40.65 to 40.78	2.85		
8.65— 8.78	.61	19.36—19.49	1.36	30.08 to 30.21	2.11	40.79 to 40.92	2.86		
8.79— 8.92	.62	19.50—19.64	1.37	30.22 to 30.35	2.12	40.93 to 41.07	2.87		
8.93— 9.07	.63	19.65—19.78	1.38	30.36 to 30.49	2.13	41.08 to 41.21	2.88		
9.08— 9.21	.64	19.79—19.92	1.39	30.50 to 30.64	2.14	41.22 to 41.35	2.89		
9.22— 9.35	.65	19.93—20.07	1.40	30.65 to 30.78	2.15	41.36 to 41.49	2.90		
9.36— 9.49	.66	20.08—20.21	1.41	30.79 to 30.92	2.16	41.50 to 41.64	2.91		
9.50— 9.64	.67	20.22—20.35	1.42	30.93 to 31.07	2.17	41.65 to 41.78	2.92		
9.65— 9.78	.68	20.36—20.49	1.43	31.08 to 31.21	2.18	41.79 to 41.92	2.93		
9.79— 9.92	.69	20.50—20.64	1.44	31.22 to 31.35	2.19	41.93 to 42.07	2.94		
9.93— 10.07	.70	20.65—20.78	1.45	31.36 to 31.49	2.20	42.08 to 42.21	2.95		
10.08—10.21	.71	20.79—20.92	1.46	31.50—31.64	2.21	42.22—42.35	2.96		
10.22—10.35	.72	20.93—21.07	1.47	31.65—31.78	2.22	42.36—42.49	2.97		
10.36—10.49	.73	21.08—21.21	1.48	31.79—31.92	2.23	42.50—42.64	2.98		
10.50—10.64	.74	21.22—21.35	1.49	31.93—32.07	2.24	42.65—42.78	2.99		
10.65—10.78	.75	21.36—21.49	1.50	32.08—32.21	2.25	42.79—42.92	3.00		

Pour obtenir cette publication en français, veuillez communiquer avec votre bureau régional de la Taxe de vente au détail.